Amendments to the Specification:

Please replace the paragraph beginning at page 2, line 29 with the following rewritten paragraph.

In the above-described conventional magnetic head, the gap layer 9 interposed between the lower core layer 3 and the upper core layer 8 comprises a ~~Ta_2O_3~~ Ta_2O_5 film or SiO_2 film. The reason for this is that in the step of trimming the upper core layer 8 and the lower core layer 3 after the formation of the upper core layer 8 shown in Fig. 11 in order to prevent the occurrence of side fringing in writing of a recording signal on the recording medium from the inductive had h2, excess portions of the gap layer 9 comprising a SiO_2 film can be appropriately removed by reactive ion etching to permit proper trimming.

Please replace the paragraph beginning at page 3, line 9 with the following rewritten paragraph.

However, it was found that the gap layer 9 comprising a Ta_2O_3 Ta_2O_5 film or SiO_2 film causes the following problems.

Please replace the paragraph beginning at page 3, line 12 with the following rewritten paragraph.

The ~~Ta_2O_3~~ Ta_2O_5 film or SiO_2 film has a lower elastic coefficient than the lower core layer 3 and the upper core layer 8, and thus the gap layer 9 is pushed from the facing surface in the height direction (the Y direction shown in the drawing) when the surface facing the recording medium is polished in the step of processing the thin film magnetic head slider by lapping the facing surface.

Please replace the paragraph beginning at page 15, line 22 with the following rewritten paragraph.

Like in the conventional magnetic head, in the use of a ~~Ta_2O_3~~ Ta_2O_5 film as the gap layer, the amount of protrusion from the facing surface is about 6 nm, while in the use of a SiO_2 film, the amount of protrusion from the facing surface is about 3.5 nm or more. However, in this embodiment, the amount of protrusion may be decreased to about 3.5 nm or less, and preferably be suppressed to about 3.0 nm or less.

Please replace the paragraph beginning at page 22, line 14 with the following rewritten paragraph.

The SiON film used in the experiment had a N atomic % of each of about 1 (at%), about 1 (at%) and about 4 (at%). No bias electric power was applied during deposition of the films. As a comparative example, experiment was carried out by using a ~~Ta_2O_3~~ Ta_2O_5film and a SiO_2 film. In any case, no bias electric power was applied during deposition of the films. The results of the experiment are shown in Fig. 7.

Please replace the paragraph beginning at page 22, line 22with the following rewritten paragraph.

Fig. 7 reveals that the amount of protrusion decreases as the Young's modulus E increases. In this example, the Young's modulus E of the ~~Ta_2O_3~~ Ta_2O_5 film was about 113.9 (GPa), and the amount of protrusion was about 6.0 nm. The Young's modulus E of the SiO_2 film was about 123.2 (GPa), and the amount of protrusion measured was about 3.5 nm.